

Rev. Rul. 71-245, 1971-1 C.B. 399

The time for filing Form 990T for a taxable year ending December 31, 1970, January 31, 1971, or February 28, 1971, by social clubs and voluntary employees' beneficiary associations with unrelated business income is extended to June 15, 1971; Revenue Rulings 71-219 and 71-238 modified.

Pursuant to the authority contained in section 6081(a) of the Internal Revenue Code of 1954, the time for filing returns on Form 990T, Exempt Organization Business Income Tax Return, for a taxable year ending on December 31, 1970, January 31, 1971 or February 28, 1971 by tax-exempt social clubs on certain income, including income from investments and from dealings with nonmembers, and by tax-exempt voluntary employees' beneficiary associations (either trusts operating on a calendar year basis or corporations and associations within this category) which had unrelated business income during such taxable year, is hereby extended to June 15, 1971. The extension of time shall not be construed as a waiver of liability for interest on any amount of tax due and unpaid according to law.

Requests for an additional extension of time for filing returns beyond the date set forth herein, to which a taxpayer may be entitled under section 6081(a) of the Code, should be addressed to the Internal Revenue Service, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania, 19155.

Revenue Ruling 71-219, page 398, and Revenue Ruling 71-238, this page, are modified to extend to June 15, 1971, the due date for filing such returns.